

INTERMEDIATE EDUCATION (IRELAND).

ACCOUNTS of RECEIPTS and EXPENDITURE of the INTERMEDIATE EDUCATION BOARD for IRELAND, for the Year ended the 31st December 1893; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(PRESENTED PURSUANT TO ACT 41 & 42 VICT. c. 66, s. 10.)

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ACCOUNT of RECEIPTS and EXPENDITURE of the INTERMEDIATE

CAPITAL ACCOUNT. - - - - -

RECEIPTS:	Securities.			Cash.		
	£.	s.	d.	£.	s.	d.
BALANCE on 1st January 1893 - - -	1,019,423	17	1	-	-	-
Surplus Income (1891) transferred from Income Account - - - -	£.	s.	d.	-	-	-
Income Account - - - -	2,107	15	6	-	-	-
Surplus Income (on account, 1892), transferred from Income Account -	5,802	4	6	-	-	-
Securities purchased, viz.:—2½ per Cent. Stock -	8,158	-	8	8,000	-	-
£.	1,021,583	17	9	8,000	-	-

INCOME ACCOUNT. - - - - -

RECEIPTS:	£. s. d.		
	£.	s.	d.
BALANCE on 1st January 1893 - - - - -	2,602	1	1
Interest of Securities - - - - -	32,981	7	8
Interest on Cash on Deposit - - - - -	80	-	10
Examination Fees - - - - -	923	1	6
Examination Fees (late) - - - - -	3	7	-
Income Tax Refunded (1892) - - - - -	812	10	-
Sales of Publications - - - - -	189	-	10
Sales of Waste Paper - - - - -	1	18	1
Restitution - - - - -	1	16	-
			34,973 - 11
£.	43,573	9	-

26 April 1894.

I certify that these Accounts have been examined

Examined,
A. C. Vasey.

EDUCATION BOARD for IRELAND for the Year ended 31st December 1893.

- - - - - CAPITAL ACCOUNT.

EXPENDITURE:	Securities.	Cash.
	£. s. d.	£. s. d.
Cash invested in Government Securities, as per contra - - - - -	- - -	5,000 - -
BALANCE ON 31st December 1893 - - -	1,021,583 17 9	- -
£.	1,021,583 17 9	5,000 - -

- - - - - INCOME ACCOUNT.

EXPENDITURE:	£. s. d.	£. s. d.
ADMINISTRATION:		
Permanent Salaries - - - - -	3,936 15 6	
Pay of Writers - - - - -	431 - 6	
Rent of Offices - - - - -	54 12 4	
Printing and Stationery - - - - -	71 6 3	
Incidental Expenses - - - - -	285 17 6	6,769 12 1
EXAMINATIONS:		
Examiners - - - - -	4,840 - -	
Centre Superintendents - - - - -	3,962 - -	
Printing and Stationery - - - - -	1,165 16 3	
Hire of Rooms - - - - -	225 6 -	
Locomotive Expenses - - - - -	477 18 6	
Petty Expenses - - - - -	1,000 11 10	10,748 13 9
REWARDS:		
Exhibitions and Money Prizes - - - - -	5,240 - -	
Medals and Minor Prizes - - - - -	794 11 -	6,034 11 -
RESULTS FEES - - - - -	- - -	8,246 6 4
MISCELLANEOUS:		
Income Tax (to be refunded) - - - - -	850 4 2	
Audit of Accounts (1892) - - - - -	100 - -	950 4 2
Surplus Income (1891), transferred to Capital Account -	2,197 15 6	
Surplus Income (on account, 1892), transferred to Capital Account -	5,922 4 0	3,600 - -
BALANCE ON 31st December 1893 - - - - -	- - -	6,825 12 8
£.	48,575 2 -	

T. J. Bellingham Brady,
Accounting Officer.

under my directions, and are correct.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

STATEMENT of LIABILITIES and ASSETS on the 31st December 1906.

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LIABILITIES

ASSETS

Administrative:								£	s.	d.	£	s.	d.	£	s.	d.	
Incidental Expenses	-	-	-	-	-	-	-	1	10	0							
Incidental Expenses	-	-	-	-	-	-	-	2	0	0							
Incidental Expenses	-	-	-	-	-	-	-	1	0	0							
Incidental Expenses	-	-	-	-	-	-	-	2	0	0							
Incidental Expenses	-	-	-	-	-	-	-	00	10	4							
Printing and Stationery	-	-	-	-	-	-	-	4	0	0							
Printing and Stationery	-	-	-	-	-	-	-	10	0	0							
Examinations:																	
Paper Expenses	-	-	-	-	-	-	-	0	0	0							
Paper Expenses	-	-	-	-	-	-	-	0	00	0							
Paper Expenses	-	-	-	-	-	-	-	7	00	0							
Printing and Stationery	-	-	-	-	-	-	-	00	00	0							
Printing and Stationery	-	-	-	-	-	-	-	00	00	0							
Printing and Stationery	-	-	-	-	-	-	-	0	00	0							
Books Fee	-	-	-	-	-	-	-	0	0	0							
Books Fee	-	-	-	-	-	-	-	0	10	4							
Master Print	-	-	-	-	-	-	-	00	00	0							
Cost of Books	-	-	-	-	-	-	-	000	0	0							
Expenses	-	-	-	-	-	-	-	0,400	10	0							
								£			0,000	10	10				
												£			0,000	10	10

10 April 1906.

T. A. Ballington Esq.,
Accounting Officer.

RECEIVED BY THE ACCOUNTS AND FINANCE DEPARTMENT OF THE

ACCOUNT of the Receipts and Expenditure of the Birmingham Sanitary Board for Income under the Local Taxation (General and Rating) Act, 1891, for the Year ended 31st December 1891.

RECEIPTS.			EXPENDITURE.		
	Revenue.	Grants.		Revenue.	Grants.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Balance on 1st January 1891	—	10,000 0 0	Revenue — Subsidies and Money Taken	—	1,000 0 0
Interest of Securities	—	1,000 0 0	General Fund	—	10,000 0 0
Grant of Local Taxation Board (1891-92)	—	10,000 0 0	Provision for Contingencies	—	10,000 0 0
Securities purchased	10,000 0 0	—	Sanitary Fund	10,000 0 0	—
Profits of Sale of Securities	—	10,000 0 0	Balance on 31st December 1891	10,000 0 0	10,000 0 0
£	10,000 0 0	10,000 0 0	£	10,000 0 0	10,000 0 0

T. J. Edgington Esq.,
Accounting Officer.

I certify that this Account has been examined under my direction, and is correct.

Examined,
J. C. Pugh

C. A. Pugh,
Comptroller General of the Mayor's Accounts,
and Auditor General of Public Accounts.

STATEMENT of LIABILITIES and ASSETS on the 31st December 1891

LIABILITIES.			ASSETS.		
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Sanitary Fund	—	10,000 0 0	Cash Balance on 31st December, December Quarter	10,000 0 0	—
Sanitary Fund	—	10,000 0 0	Sanitary Fund	10,000 0 0	—
£	10,000 0 0	10,000 0 0	£	10,000 0 0	10,000 0 0

* In addition to the cash surplus, there is an amount of £10,000 in the Local Government Bonds of the Sanitary Board.

10 April 1892.

T. J. Edgington Esq.,
Accounting Officer.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the Accounts of the
INTERMEDIATE EDUCATION BOARD, IRELAND, for the Year ended the 31st
December 1893; prepared and submitted for the Information of Parliament, in
pursuance of the 10th Section of the Act 41 & 42 Vict. c. 68.

CAPITAL ACCOUNT.

Capital.

1. THE Securities held by the Intermediate Education Board, Ireland, in respect of the Ordinary Account, at the close of the preceding year, amounted to 1,013,425*l.* 17*s.* 1*d.*

During the year 1893 surplus income, to the amount of 8,000*l.*, has been invested in the purchase of 8,158*l.* 6*s.* 8*d.* 2½ per Cent. Stock; the total Securities at the end of the year thus amounting to 1,021,583*l.* 17*s.* 9*d.*

Of this amount, 1,000,000*l.* is represented by terminable 8½ per Cent. Debentures, the interest on which is guaranteed by the Treasury for a period which will expire in 1897. The balance consists of 21,583*l.* 17*s.* 9*d.* 2½ per Cent. Consolidated Stock.

INCOME ACCOUNT.

Increased Cost of
Administration and
Examinations.

2. The cost of Administration has been 3,739*l.* 12*s.* 1*d.*, as compared with 3,544*l.* 11*s.* 6*d.* in the previous year, an increase of 195*l.* 0*s.* 7*d.*

The expense of Examinations has amounted to 10,748*l.* 13*s.* 9*d.*, as compared with 8,589*l.* 9*s.* 5*d.* in the preceding year, an increase of 2,159*l.* 4*s.* 4*d.*

In connection with these increased charges, it may be noticed that the number of Students presented for examination was 6,974, as compared with 5,759 in the year 1892, an increase of 1,215 Students; and that the cost of Administration and Examinations is not shared between the Ordinary Account and the separate Local Taxation Money Account, but is wholly charged in the Ordinary Account.

Rewards and
Results Fees.
Reduced Charge.

3. The amount expended on Rewards (Exhibitions, Medals and Prizes) is 6,034*l.* 11*s.*, as compared with 6,168*l.* 7*s.* 3*d.* in the previous year; and on Results Fees 8,245*l.* 8*s.* 4*d.*, as compared with 8,177*l.* 17*s.* 1*d.* in the previous year; a net reduction in amount of 65*l.* 5*s.*

As, however, the number of Students who passed the Examinations is larger than in the year 1892, it would appear that, instead of a reduction, there would have been an increase in the amount of the charge if Rewards and Fees had been charged to the Ordinary Account in the same proportion as before.

Savings to the
Ordinary Account,
at the expense of
the Local Taxation
Money Account.

The savings to the Ordinary Account seems to have been effected by charging the Local Taxation Money Account, not merely with the additional value of increased Rewards and Fees, but also with a portion of the amount which would, under the old rules, have been chargeable to the Ordinary Account.

LIABILITIES AND ASSETS.

Surplus.

4. The Statement of Liabilities and Assets prepared by the Accounting Officer shows a Surplus on the 31st December 1893, in respect of the Income Account, of 5,439*l.* 16*s.* 3*d.*

SEPARATE ACCOUNT.

Grants from Local
Taxation Duties

5. Of the share of the local taxation duties allocated to the Intermediate Education Board, Ireland, in the years 1891 and 1892, under the Local Taxation (Customs and Excise) Act, 1890, 53 & 54 Vict. c. 60, there remained at the commencement of the year 1893 an unexpended balance amounting in cash to 427*l.* 11*s.*, together with 2½ per Cent. Stock to the amount of 84,988*l.* 15*s.* 9*d.*

The share of Local Taxation duties further allocated for the year 1893 being 44,164*l.* 4*s.* 11*d.*, and a sum of 2,408*l.* 1*s.* 3*d.* having been received as interest on money invested, the sum available for expenditure in 1893 amounted to 47,197*l.* 17*s.* 2*d.* in cash, together with a further amount of 86,966*l.* 15*s.* 9*d.* Stock.

Notwithstanding, however, an increase of 673 successful Students, as compared with last year (including the Preparatory Grade and those over age), and the transfer to this Separate Account of payments which, as stated in paragraph 3, would formerly have been borne by the Ordinary Account, the total sum expended for Rewards and Results Fees out of Local Taxation Money was only 27,947*l.* 6*s.* 3*d.*

Securities

Securities to the amount of 28,500*l.* having been sold for 27,914*l.* 11*s.* 8*d.*, and surplus income to the amount of 46,360*l.* having been invested in the purchase of 2½ per Cent. Stock to the amount of 46,735*l.* 11*s.* 1*d.*, the balance at the close of the year 1893, has increased to 803*l.* 2*s.* 8*d.* cash, and 85,202*l.* 6*s.* 10*d.* 2½ per Cent. Stock.

6. In my Report of last year it was pointed out that, although, in respect of the Ordinary Account, the formation of a Capital Account is authorised by the Intermediate Education Act of 1878, there is no corresponding authorisation in the Local Taxation Act of 1890. It was apparently contemplated by the latter Act that the share of local taxation duties annually assigned should as nearly as possible be annually distributed, under a Scheme to be approved by the Lord Lieutenant and the Treasury.

Absence of Statutory Authority for investment of surplus income.

It was stated by the Board in regard to the year 1891, when local taxation money was first received, that the balance in hand of that money had been invested "pending its distribution." This accumulated fund, which at the end of that year was 31,633*l.* 6*s.* 4*d.*, has now increased to upwards of 86,000*l.*; the interest on which adds considerably to the income.

LIABILITIES AND ASSETS.

7. The Statement of Liabilities and Assets prepared by the Accounting Officer shows a cash Surplus on the 31st December 1893 of 789*l.* 19*s.*, in addition to 85,202*l.* 6*s.* 10*d.* Consolidated Government 2½ per Cent. Stock.

C. L. Byss,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
6 July 1894.